

EXHIBIT A

HOWARD SILVERSTONE MBE, CPA, CFF, FCA, CFE

EDUCATION & EMPLOYMENT EXPERIENCE

Howard Silverstone has a BA (with Honors) in accounting from London Metropolitan University (formerly known as City of London Polytechnic), London, England. He is a licensed certified public accountant in Pennsylvania as well as a chartered accountant (UK) and a certified fraud examiner. He is also certified in financial forensics. He supplements his education with courses offered by the American Institute of Certified Public Accountants, the American Bar Association, the Association of Certified Fraud Examiners and other professional organizations. In addition, he has presented various programs to the legal, accounting and insurance industries on the calculation of damages in financial disputes and corporate fraud.

Howard has concentrated on forensic and investigative accounting since 1985. Howard is a Managing Director of Forensic Resolutions, Inc., which he co-founded in 2004. He was previously with Kroll from 1993 until 2004, including Kroll Lindquist Avey, an international forensic accounting firm. Prior to forming the Philadelphia office of Kroll in 1993, he was a director in a forensic accounting firm and worked for five years at an international accounting firm as both a financial investigator and auditor. He began his career at a public accounting firm in the United Kingdom where his accounting and auditing experience included real estate companies, engineering concerns, construction companies, charitable organizations and racehorse breeders.

Howard's responsibilities include project planning and management, assistance with interrogatories and depositions, and assistance at trial. Responsibilities are carried out through financial and forensic analysis of financial statements, tax returns, accounting records, contracts and agreements, interviewing key parties and research of industry data. He has testified in State Courts, in Federal Court, in arbitration and at depositions.

In June 2018, Her Majesty Queen Elizabeth II appointed Howard as a Member of the Most Excellent Order of the British Empire (MBE) in the United Kingdom's 2018 Birthday Honours list. This was awarded in recognition of Howard's service to British business in the USA.

Howard has experience in matters ranging from the calculation of economic damages in personal injury, wrongful death, business interruption and contract dispute matters to fraud and white-collar crime investigations, fraudulent conveyance and corporate investigations.

Representative assignments:

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| ♦ Commercial damage issues | ♦ Personal injury damage analyses |
| ♦ Fraud investigations | ♦ Wrongful death damage analyses |
| ♦ Construction claim analyses | ♦ Employment discrimination claims |
| ♦ Subrogation damages | ♦ Business interruption |
| ♦ Contract surety investigations | ♦ Entertainment industry investigations |

NOTEWORTHY CASES

- Assisted in the evaluation of a \$500 million claim related to the construction and concession of an international airport terminal. Analyzed tens of thousands of documents, including accounting records, bank documents and other transactions. Case included allegations of fraud, money laundering and various damage issues. Testified at International Arbitration.

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- Evaluated and quantified numerous claims for lost earnings, business income, lost sales, fringe benefits, personal maintenance, pension benefits, household services, future medical costs in personal injury, wrongful death and wrongful termination matters.
- Conducted an internal fraud investigation on behalf of a major utility related to a fraud perpetrated by a member of the treasury department. Casework included interviewing employees, analyzing financial documents and assisting the fidelity bond carrier, who paid the maximum amount under the bond with filing the claim. Ultimately hired by government as expert witness, providing testimony at Grand Jury. The perpetrator pled guilty on the first day of criminal trial.
- Conducted an internal investigation at a public company involved in the real estate industry. Casework included interviews with key employees, analysis of various policies and procedures, and site visits.
- Performed numerous investigations on behalf of sureties and lenders regarding troubled contractors. Evaluated the financial condition of contractors and their projects; prepared cash flow projections; monitored project completion and reported to court and creditors on ongoing financial status; assessed claims and reported to sureties and counsel.
- Performed numerous due diligence investigations on behalf of investing entities. The transactions included purchase transactions, investments and additional financing. Casework included interviews with key members of the various entities; analysis of financial data, including historic financial statements and prospective budgets and cash flows; and other investigative work.
- Calculation of lost profits in disputes in hundreds of cases, in areas including construction, entertainment, pharmaceuticals, manufacturing and retail, restaurants and hospitality, health-care and hi-tech. These disputes arose from breaches of contract and business interruption, among others.
- Calculated financial damages in disputes between songwriters and rap music performers over the alleged unauthorized use of songs. Similarly, assessed damages claimed by a songwriter/producer against a state fund over an alleged breach of contract.
- Investigated numerous employee dishonesty claims for insurance carriers. Industries included food distributors, financial institutions, manufacturers and retailers.
- Prepared a business interruption claim for the largest daily newspaper in a Central American nation. The claim was made against the shipper of a printing press. Casework included interviews of key employees, analysis of historic and prospective financial data, and market research. All of the parties ultimately settled the case.

PUBLICATIONS

"COVID-Era Evolution of Elder Fraud – Know the Red Flags" *Pennsylvania CPA Journal*, Fall 2022

Co-author, "Evolution of elder fraud in the era of COVID-19" *AICPA eye on Fraud*, Summer 2022

Co-author, "Medical and Insurance Fraud: A Prescription for Financial Loss" *AICPA Eye on Fraud*, Summer 2021.

Co-author, "Cannabis Industry Holds Unique Challenges for CPAs" *Pennsylvania CPA Journal*, Summer 2020.

Co-author, "Preventing Disaster Fraud – The Winds of Change" *AICPA Eye on Fraud*, December, 2019.

Forensic Resolutions, Inc.
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Co-author, "Marijuana and Forensic Accounting – High Times for CPAs" *AICPA Eye on Fraud*, September 2019.

Co-author, "Elder Financial Abuse is a Growing Problem: CPAs Can Help Prevent It" *Pennsylvania CPA Journal*, Spring 2019.

Co-author, "Cyberfraud – Current Issues and Trends" *AICPA Eye on Fraud*, Summer 2018.

"Elder Financial Abuse Trends" *AICPA Eye on Fraud*, Winter 2017.

Co-author, "Templosion and its Effect on Litigation and Fraud" *Pennsylvania CPA Journal*, Spring 2015.

"Templosion and its Effect on Fraud" *AICPA Forensic and Valuation Services (FVS) News (eNewsletter)*, December 2014.

"Dive Right into Social Media" *Pennsylvania CPA Journal*, Winter 2013.

PROFESSIONAL ACTIVITIES

Pennsylvania Institute of Certified Public Accountants
 American Institute of Certified Public Accountants
 Forensic and Valuation Services (FVS) Section, Member
 Forensic and Litigation Services (FLS) Committee Member (2013-2016)
 FLS Fraud Task Force, Chair (2014-2016) and Member (2013-Present)
 Member of CFF Champion Program
 Certified in Financial Forensics (CFF) by the AICPA
 The Institute of Chartered Accountants in England and Wales
 Association of Certified Fraud Examiners
 Association of Chartered Accountants in the United States
 President, British-American Business Council of Philadelphia, 2002-2004, 2014-2016; 2023-Present
 Board Member, 1993-Present
 Philadelphia Union Foundation, Board Member, 2019-Present
 Temple Beth Shalom, Cherry Hill, NJ, Board Member and Treasurer, 2019-2022

SELECTED PRESENTATIONS

"Cannabis and Fraud Investigations – Pennsylvania and Beyond" – New Jersey State Society of Certified Public Accountants, Cannabis Conference, August 2021.

"Cannabis – Challenges and Opportunities in Forensic Accounting" – Drexel University Emerging Industry Analysis class, August 2021.

"Forensic Accounting: Fraud Investigations" – American Institute of Certified Public Accountants, Online Webinar, April 2021.

"Cannabis Challenges – High Times for Internal Auditors?" – Central Jersey IIA & The Philadelphia ACFE Chapter Annual Fraud Conference, May 27, 2020.

"Elder Fraud in the New Decade" – FIRMA/ACFE/ACAMS Joint Seminar, Philadelphia, PA, March 2020.

"Cannabis and Fraud Investigations – High Times for Fraud Examiners?" – Philadelphia Area Chapter of the Association of Certified Fraud Examiners, Inc., Philadelphia, PA, February 2020.

"Cannabis Challenges for CPAs" – Pennsylvania Institute of Certified Public Accountants, 2019 Valuation & Forensic Accounting Conference, King of Prussia, PA, November 2019.

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"Economic Damages: The Case of Sooner v. Later" – Camden County Bar Association, Bar Headquarters, Cherry Hill, NJ, November 2019.

"Elder Fraud – Financial Abuse Trends" – Philadelphia Chapter of the Association of Certified Fraud Examiners, Inc., February 2019.

"Putting a Strain on the Fraud Triangle in the 21st Century" – Widener University and IMA Continuing Professional Education Conference, Chester, PA, June 2018.

"Report Writing for Forensic Investigations" – Johnson & Johnson, Healthcare Compliance Investigations, Titusville, NJ, December 2017.

"Advanced Topics in Personal Injury" – American Institute of Certified Public Accountants, 2017 Forensic and Valuation Services Conference, Las Vegas, NV, November 2017.

"Elder Fraud – Case Studies" – American Institute of Certified Public Accountants, 2017 Forensic and Valuation Services Conference, Las Vegas, NV, November 2017.

"Elder Fraud" – Guest Lecturer, Widener University, Chester, PA, October 2017.

"Templosion and its Effect on Fraud" – American Institute of Certified Public Accountants, 2016 Forensic and Valuation Services Conference, Nashville, TN, November 2016.

"Advanced Issues in Personal Injury and Wrongful Death Claims" – American Institute of Certified Public Accountants, 2016, Forensic and Valuation Services Conference, Nashville, TN, November 2016.

"Fraud and Forensic Accounting – The New Challenges" – Institute of Management Accountants and Drexel University LeBow College of Business, Philadelphia, PA, October 2016.

"Once More unto the Breach, Cybersecurity Trends & Initiatives" - British American Business Council, Philadelphia, PA, October 2016.

"Affordable Care Act, Loss of Services Claims, Adjustments in Death Cases = Big Dollar Differences" – PADCC, Philadelphia, PA, April 2016.

"Personal Injury and Wrongful Death Claims" - Pennsylvania Institute of Certified Public Accountants, 2015 Forensic and Litigation Services Conference, King of Prussia, PA, November 2015.

"Personal Injury and Wrongful Death Claims" – American Institute of Certified Public Accountants, 2015 Forensic and Valuation Services Conference, Las Vegas, NV, November 2015.

"Advanced Personal Injury Damages: Personal Injury and Wrongful Death Claims" - American Institute of Certified Public Accountants, 2015 Forensic and Valuation Services Conference, Las Vegas, NV, November 2015.

"Financial Statement Fraud and the Fraud Triangle" - Guest Lecturer, Widener University, Chester, PA, November 2014.

"A Fraud Case Study" - Guest Lecturer, Widener University, Chester, PA, October 2014.

"Templosion and Its Effect on Fraud" - Philadelphia Area Chapter, Association of Certified Fraud Examiners, Philadelphia, PA, October 2014.

"Linking in to Social Media - Things That Make you LOL and Things that Don't" - Philadelphia Area Chapter, Association of Certified Fraud Examiners, Philadelphia, PA, February 2013.

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MEDIA APPEARANCES

"How CPAs Can Fight Fraud in the COVID-19 Pandemic" – Journal of Accountancy Podcast, April 6, 2020.

"Stopping Elder Financial Fraud Means Knowing What To Look For" – CPA Conversations Podcast, July 2019.

National Public Radio: Weekend Edition Sunday; interview with Alison Stewart, "Following Madoff's Money Trail."

"Simon Mayo Show", BBC Radio Five Live; interview with Pauline McCole regarding Bernard Madoff's alleged "Ponzi" scheme.

EXPERT TESTIMONY EXPERIENCE

Howard has testified on numerous occasions on issues involving lost profits, fraud, construction claims, personal injury and wrongful death in federal and state courts, mediations and arbitrations, as well as overseas. He has also testified at depositions, before a Grand Jury and International Arbitration.

EXPERT TESTIMONY

Serina D. Taylor, Administratrix of the Estate of Honesty Brown, deceased and Serina D. Taylor, in her own right v. Deborah Appleyard, CNM, et al.
Court of Common Pleas of Philadelphia County – November 2022
Trial Testimony

Anthony A. Lyons, Sr., et al v. Port Authority of New York and New Jersey, et al.
Superior Court of New Jersey, Essex County – May 2022
Deposition Testimony.

Taronica L. McCormick v. Robert D. Huang, MD, et al.
Superior Court of New Jersey, Middlesex County – April 2022
Deposition Testimony.

Priscilla Thomas v. John F. Carney, et al.
Superior Court of New Jersey, Ocean County – December 2021
Deposition Testimony.

Zoila Cisneros, et al. v. Zachary Hart, D.P.M., et al.
Superior Court of New Jersey, Union County – October 2021
Deposition Testimony.

Axiall Corporation v. Alltranstek LLC, et al.
Court of Common Pleas of Allegheny County, Pennsylvania – October 2021
Trial Testimony.

Jason Yoder v. McCarthy Construction, Inc., et al.
Court of Common Pleas of Philadelphia County – June 2021
Trial Testimony.

Suzanne Somers and SLC Sweet, Inc. v. QVC, Inc.
United States District Court – Eastern District of Pennsylvania – March 2021
Deposition Testimony.

HOWARD SILVERSTONE MBE, CPA, CFF, FCA, CFE

Axiall Corporation v. Alltranstek LLC, et al.
Court of Common Pleas of Allegheny County, Pennsylvania – September 2020
Deposition Testimony.

Durrell Scott v. National Union Fire Insurance Company of Pittsburgh, P.A., et al.
United States District Court for the District of Maryland – August 2020
Deposition Testimony.

Kevin Ball v. NJ Department of Environmental Protection
Superior Court of New Jersey, Hudson County – July 2020
Deposition Testimony.

Kristi-Lynn Palantine v. City of Philadelphia, et al.
Philadelphia Court of Common Pleas – February 2020
Trial Testimony.

Skol Airline, LLC v. The United Nations
United Nations Commission on International Trade Laws – September 2019
Arbitration Testimony.

Calvin Long, Individually and as the Administrator of the Estate of Carley Long v. Norfolk Southern Corporation, et al.
Philadelphia Court of Common Pleas – April 2019
Trial testimony.

Shanika Lakiyah Brown, et al. v. Silvi Concrete Products, Inc., et al.
Philadelphia County Court of Common Pleas – September 2018
Trial testimony.

ISL, LLC v. Chemtech Group, LLC, et al.
Superior Court of New Jersey, Union County – March 2018
Deposition testimony.

Maricultura Del Norte, et al. v. Worldbusiness Capital, Inc., et al.
United States District Court – Southern District of New York – June 2017
Trial testimony.

Daniel Albarracin v. Compliance Management International, et al.
Lehigh County Court of Common Pleas – April 2017
Trial testimony.

Dyvex Industries, Inc. v. Agilex Flavors & Fragrances, Inc., et al.
United States District Court – Middle District of Pennsylvania – December 2016
Deposition testimony.

Chance N. Mort v. Peter O. Oskanian, MD, et al.
Chester County, Pennsylvania Court of Common Pleas – March 2016
Trial testimony.

Gregory Metusec v. G&E Restaurant Corporation
Philadelphia County Court of Common Pleas – October 2014
Trial testimony.

HOWARD SILVERSTONE MBE, CPA, CFF, FCA, CFE

Jenna Marie Scott, et al. v. Lower Bucks Hospital, et al.
Bucks County Court of Common Pleas – September 2014
Trial testimony.

Dushko Gjorgievski v. South Mountain Construction, et al.
Superior Court of New Jersey, Essex County – July 2014
Deposition testimony.

Christopher's Restaurant, Inc., et al. v. NY State Electric & Gas, et al.
Supreme Court of The State of New York, County of Clinton – June 2014
Trial testimony.

In Re: Paulsboro Derailment Cases - Donald Wilson, et al. v. Consolidated Rail Corporation, et al.
United States District Court – District of New Jersey – April 2014
Deposition testimony.

Mark Jay Nilson, et al. v. Softmart, Inc., et al.
United States District Court – Eastern District of Pennsylvania – February 2014
Deposition testimony.

Joseph Verdecchio, et al. v. A. L. Cirineo Company, Inc., et al.
Philadelphia County Court of Common Pleas – August 2013
Trial testimony.

ATD-American Co. v. Krueger International, Inc.
United States District Court – Eastern District of Pennsylvania – June 2013
Deposition testimony.

United States of America, ex rel Robert J. Dyer v. Raytheon Company
United States District Court for the District of Massachusetts – January 2013
Deposition testimony.

EXHIBIT B

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY**

SHANNON PHILLIPS,

Plaintiff,

v.

STARBUCKS CORPORATION d/b/a
STARBUCKS COFFEE COMPANY,

Defendant.

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Civil Action No. 1:19-cv-19432

Hon. Joel H. Slomsky, U.S.D.J.

PROPOSED STIPULATIONS

1. Starbucks Corporation d/b/a Starbucks Coffee Company (“Starbucks”) is a multinational chain of coffeehouses and roastery reserves headquartered in Seattle, Washington.

It is the world’s largest coffeehouse chain.

2. Starbucks refers to its employees as partners.

3. Marcus Eckensberger (“Mr. Eckensberger”) replaced Ms. Phillips after her termination for Starbucks.

4. Mr. Eckensberger is White.

5. Plaintiff Shannon Phillips (“Ms. Phillips”) began her employment with Starbucks on December 12, 2005.

6. On May 9, 2018, Starbucks terminated Ms. Phillips’ employment.

7. From 2011 until her termination, Ms. Phillips held the position of Regional District Manager overseeing the Philadelphia market, including the 18th and Spruce Store.

8. Approximately nine DMs reported to Ms. Phillips.

9. DM Benjamin Trinsey (“Mr. Trinsey”) and DM Paul Sykes (“Mr. Sykes”) reported to Ms. Phillips.

10. On April 12, 2018, two Black men were arrested at the Starbucks store located at 18th and Spruce Street in Philadelphia while waiting to begin a business meeting.

11. Holly Hylton (“Ms. Hylton”), who is White, served as the Store Manager responsible for the Starbucks store located at 18th and Spruce Street in Philadelphia.

12. The Black customers were not even in the store for more than three minutes when Ms. Hylton called the police, who arrested them.

13. The incident garnered significant national media attention.

14. In response to the incident, on May 29, 2018, Starbucks closed its more than 8,000 stores in the United States in order to conduct racial bias training of its nearly 175,000 partners.

15. Starbucks also held roundtable discussions throughout the city of Philadelphia from April 23, 2018 to May 5, 2019.

16. Starbucks’ response to the incident remains the largest corporate response in American history.

17. Starbucks terminated Ms. Hylton following the incident.

18. In June 2018, Mr. Sykes resigned.

19. In or around May 2018, partners in Mr. Trinsey’s store complained about Mr. Trinsey’s behavior, and about pay disparities between Black partners as compared to non-Black partners.

20. One Black assistant store manager who worked in one of Mr. Trinsey’s stores, Jaicee Huff, reported to Ms. Johnson a disparity in pay between her salary and that of another White assistant store manager.

21. Partners also accused Mr. Trinsey of making inappropriate comments about race, sexuality, and the treatment of other partners and team members.

22. On May 7, 2018, Ms. Hymes, Mr. Pinto, and Nathalie Cioffi (White), Partner Resources Director, met with Ms. Phillips and instructed her, as Mr. Trinsey's manager, to suspend Mr. Trinsey pending the outcome of the investigation into the allegations against him.

23. Ms. Phillips told Ms. Hymes, Mr. Pinto, and Ms. Cioffi that she did not want to suspend Mr. Trinsey because she believed the allegations against him were false.

24. Ultimately, Ms. Phillips did suspend Mr. Trinsey pending the investigation into the allegations against him.

25. In June 2018, before the investigation into the allegations against Mr. Trinsey concluded, Mr. Trinsey voluntarily resigned.

26. Ms. Phillips began employment as Regional Director of Sales at Raymour & Flanigan on August 13, 2018.

27. Ms. Phillips' salary at Raymour & Flanigan started at \$155,000 per year with an opportunity for a bonus.

28. Ms. Phillips' base salary at Raymour & Flanigan increased to \$157,000 per year in January 2020.

29. Ms. Phillips' base salary at Raymour & Flanigan increased to \$160,000 per year in January 2021.

Respectfully submitted,

/s/ Tara Param

Tara Param (*admitted pro hac vice*)
Hannah M. Lindgren (NJ No. 292082019)

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Dated: April 24, 2023

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*Attorneys for Defendant,
Starbucks Corporation d/b/a
Starbucks Coffee Company*